

The Hewitt Company

Financial Advisory

1400 South Orlando Avenue

Suite 105

Winter Park, Florida 32789

UPW SEP 13 1999 AM 13:49

Albert Hewitt
Senior Managing Director

September 10, 1999

Mr. Gary Rodrigues
UPW
1426 N. School St.
Honolulu, HI 96817

Dear Gary,

Please make note of the following enclosed items regarding the investment in Best Rescue, Inc.:

- Interest checks for two periods.
- A fifth and final promissory note for \$150,000 with attached particulars.

The Company is in need of an additional \$150,000 before the total capitalization process is completed, expected to occur the first week of October. This fifth and final promissory note will bring UPW Mutual Aid Fund's investment in Best Rescue Inc. up to \$1,000,000.

The total capitalization is expected to be as follows:

- \$1,000,000 UPW Mutual Aid Fund
- \$1,000,000 UPW Pension Fund

All five UPW Mutual Aid Fund Promissory Notes will be converted into common or preference stock in the Company. Together, the total \$2,000,000 investment by both the UPW Mutual Aid Fund and UPW Pension Fund will translate into a 33% ownership of the Company. In addition, royalties will be earned by both UPW Funds for each product sold.

EXHIBIT 12

Mr. Gary Rodrigues/UPW - page 2

I am in the final stages of completing the Company's business plan and shareholder agreement. Because so much is still happening with the Company's development, I wanted to wait until the Company was actually ready to ship products before finishing the business plan. Products thus far shipped have been few in number and have been demonstration related. Total sales to date have been \$30,000.

As discussed with you previously, the Company has undergone an entire metamorphous since when the first investment was made last November, 1998. The funds provided thus far have gone towards further development and refinement of the Company's products, market development and acceptance via trade shows and other public demonstrations, product testing and certification, and product inventory. Each trade show event and demonstration has produced a refinement in the way the Company intends to conduct business. By the end of September, 1999, the Company will be ready to fill the first group of solid orders and officially begin to sign the first group of the many distributors who are waiting to join the team.

Events are going well for the Company and all of the Company's products are being well received in the fire community. In fact, the products were the hit of recent Fire Chief trade shows in Kansas City and Sao Paulo, Brazil. The Company has a long list of distributors to choose from and indications of actual product orders are either in hand or developing. It is estimated that the Company will have sales of \$600,000 to \$750,000 (300 units or more) from October 1 to December 31, 1999 (this year) and \$7,500,000 to \$10,000,000 (3,000 units or more) next year.

I am working diligently with the Company to have the shareholder package ready by the end of September. The new funds are being used to finish the product videos and product certification and testing. When the entire plan is presented, you will realize Best Rescue is a first rate investment that has tremendous potential.

I will call you on Monday to answer any questions you may have.

Mr. Hennitt